

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

FINANCIAL REPORT

(Compiled)

December 31, 2014

ASCENSION PARISH CORONER'S OFFICE
Gonzales, Louisiana

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Ascension Parish Coroner's Office
Gonzales, Louisiana

We have compiled the accompanying general fund balance sheet of the **ASCENSION PARISH CORONER'S OFFICE**, a component unit of the Parish of Ascension, as of December 31, 2014, and the related general fund statement of revenues, expenditures and changes in fund balance and statement of revenues, expenditures and changes in fund balance – budget and actual for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting the financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has not presented the management's discussion and analysis information that is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 22, 2015

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

GENERAL FUND BALANCE SHEET

December 31, 2014

(See Independent Accountants' Compilation Report)

ASSETS

Cash	\$ 447
Due from Ascension Parish	<u>9,007</u>
Total assets	<u>\$ 9,454</u>

FUND BALANCE

Fund balance - unassigned	<u>\$ 9,454</u>
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The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the year ended December 31, 2014

(See Independent Accountants' Compilation Report)

REVENUES

Retainer - Ascension Parish Government	\$ 102,335
Charges for services	<u>86,389</u>
Total revenues	<u>188,724</u>

EXPENDITURES

General and administrative	189,500
Professional services	<u>5,101</u>
Total expenditures	<u>194,601</u>

Net change in fund balance	(5,877)
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FUND BALANCE

Beginning of year	<u>15,331</u>
End of year	<u>\$ 9,454</u>

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the year ended December 31, 2014

(See Independent Accountants' Compilation Report)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Retainer - Ascension Parish Government	\$ 124,000	\$ 124,000	\$ 102,335	\$ (21,665)
Charges for services	<u>123,000</u>	<u>136,000</u>	<u>86,389</u>	<u>(49,611)</u>
Total revenues	<u>247,000</u>	<u>260,000</u>	<u>188,724</u>	<u>(71,276)</u>
EXPENDITURES				
General and administrative	247,000	260,000	189,500	70,500
Professional services	<u>-</u>	<u>-</u>	<u>5,101</u>	<u>(5,101)</u>
Total expenditures	<u>247,000</u>	<u>260,000</u>	<u>194,601</u>	<u>65,399</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(5,877)	<u>\$ (5,877)</u>
FUND BALANCE				
Beginning of year			<u>15,331</u>	
End of year			<u>\$ 9,454</u>	

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

NOTES TO FINANCIAL STATEMENTS

(See Independent Accountants' Compilation Report)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

The Ascension Parish Coroner's Office (the Coroner's Office) was established to provide certain services to the citizens of Ascension Parish. The Coroner's Office is a component unit of the Parish of Ascension. Certain expenses related to the Coroner's Office are paid by and included in the Parish of Ascension's financial statements. The services of the Coroner's Office include, but are not limited to, the following:

Death Investigations

Death investigation includes assisting in the investigation of accidental, unnatural, violent, and/or unexpected deaths within the jurisdiction of Ascension Parish. The Coroner's Office is also responsible for recording accurate information related to the decedent at the time of death, performing or assisting in performing death scene investigations, ordering autopsies, facilitating the flow of information to contracted pathologists, facilitating respectful and timely conveyance of the deceased to and from the hospital with area funeral homes and transport services. The Coroner's Office is required to maintain detailed records of deaths investigated and to assist with the preparation and maintenance of the death certificate, as well as, submission of the certificate to funeral homes.

Psychiatric and Substance Abuse Evaluation

The Coroner's Office is responsible for providing consultation, assessment and treatment for patients' psychiatric and/or substance abuse problems. The Coroner's Office is required to schedule and conduct interviews with parties interested in having individuals involuntarily or voluntarily treated for mental illness or substance abuse. The Coroner's Office is responsible for facilitating the process of maintaining an Order of Protective Custody to detain individuals for evaluation, and also to coordinate patients' evaluation with the appropriate professionals.

Medicolegal Forensic Investigations

Medicolegal forensic investigation includes scheduling and coordinating sexual and physical abuse examinations between physicians and requesting agencies, and collection of physical evidence from suspects' bodies when requested by law enforcement agencies.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of presentation

The accounts of the Coroner's Office are organized on the basis of funds, each of which is considered a separate accounting entity. The Coroner's Office has the general fund, which accounts for its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in this fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The financial statements include only those accounts and transactions which relate to the Coroner's Office.

Basis of accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and financing uses) in fund balance.

Specifically, governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized as a liability when incurred.

Cash and cash equivalents

The Coroner's Office considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents. As of December 31, 2014, there were no restrictions on cash balances. All amounts on deposit at financial institutions were covered by federal depository insurance at December 31, 2014.

Budget

The budget of the Coroner's Office was adopted as a department of the Parish of Ascension. The budgetary basis is the same as that for generally accepted accounting principles.

Subsequent events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through the date of this report, which is the date the financial statements were available to be issued.

ASCENSION PARISH CORONER'S OFFICE

Gonzales, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

December 31, 2014

(Without Audit)

Agency Head: Dr. John Fraiche

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 73,500.00
Benefits - insurance	0.00
Benefits - retirement	0.00
Benefits - {list any other here}	0.00
Car allowance	0.00
Vehicle provided by government	0.00
Per diem	0.00
Reimbursements	0.00
Travel	0.00
Registration fees	0.00
Conference travel	0.00
Continuing professional education fees	0.00
Housing	0.00
Unvouchered expenses	0.00
Special meals	0.00
	<u>\$ 73,500.00</u>